

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

## ACCOUNT

OF THE

## IRISH LAND COMMISSION,

IN RESPECT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1890,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1890.

### CONTENTS.

	PAGE
Report of the Comptroller and Auditor General - - - - -	3
I. Account for the Year ended 31st March 1890 - - - - -	4
II. Sales of Property - - - - -	10
III. Collection Accounts:—	
No. 1. Loan and Mortgage Accounts (Capital) - - - - -	11
No. 2. Tithe Recharge, Rents, Interest, &c. (Income) - - - - -	11
IV. Capital Liabilities in respect of Advances, &c. - - - - -	12
V. Relief of Distress (Ireland).—Account of Advances made to the Commissioners of Public Works (Ireland), &c. - - - - -	17
VI. Arrears of Rent (Ireland) Act, 1862:—	
No. 1. Account of Moneys borrowed from the National Debt Commissioners - - - - -	13
No. 2. Account of Moneys advanced under Section 16 - - - - -	13
Period from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1890:—	
VII. Account - - - - -	14
VIII. Sales of Property - - - - -	24

*(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)*

*Ordered, by The House of Commons, to be Printed,  
26 January 1891.*

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in Ireland, for the period from 1st April 1889 to 31st March 1890, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. The amount due to the National Debt Commissioners, on account of the original loan of 9,000,000 £ contracted for carrying out the provisions of the Irish Church Acts was agreed to be discharged by the payment of an annuity of 295,704 £. In the year 1889-90, in addition to this annuity, a sum of 177,937 £ was also paid over to the National Debt Commissioners on account of the capital of the loan. The capital balance remaining due on the 31st March 1890, in respect of this loan, was 3,293,715 £ 12 s. 4 d. Repayment of loan under the Irish Church Acts.
2. The particulars of the amounts written off the rentals by the Irish Land Commissioners will be found on page 11. Amounts written off or written off
3. The aggregate of arrears shown to be uncollected on the 31st March 1890 compares favourably with the previous year. On the 31st March 1889 the arrears due averaged 33·8 per cent. of the total amount receivable, whereas those shown on the Statement at page 11 to be due at the close of this Account have fallen to 29·1 per cent. of the whole amount receivable within the year. With respect, however, to the instalment mortgages on landed property, there are many cases of heavy arrears to which I draw the attention of the Land Commissioners. Their replies to my inquiries on the subject show that in cases where the arrears had not been liquidated, proceedings were pending for the recovery of the amounts. Arrears on collection rentals
4. The 21st section of the Land Law (Ireland) Act, 1887, reduced the rate of interest payable under certain Church mortgages from four to three-and-an-eighth per cent. The Orders of the Irish Land Commissioners, referred to in this section, fixing the reduced annual amount and the term of years during which it should be payable by each mortgagor, were either produced to my officers in Dublin, or satisfactory explanations afforded, in cases where the necessary authority was not forthcoming. Orders under the Land Law (Ireland) Act 1887, respected
5. In my Reports on the Accounts for 1887-88 and 1888-89, I drew attention to the reduction of certain perpetuity rents under the provisions of the Act 3 & 4 Will. 4, c. 37, s. 142, and to the fact that the certificates which the Act directed should be executed in such cases, were not produced to my officers in support of the acceptance of the reduced rents by the Land Commissioners. My latest inquiry on this subject and the reply to it are appended. It is only necessary for me to add that, in my opinion, these reduced rents should not have been accepted until after the execution of the statutory certificates. Reduction of perpetuity rents
6. There are still 26 mortgages unexecuted relating to sales from 1871 to 1881-82, and two more relating to this Account and to that for 1888-89. Unexecuted Mortgages.
7. The Cash Balance on the 31st March 1890, in the hands of the Land Commissioners, was, as shown by the Account, 285,687 £ 2 s. 2 d. Cash Balance.

C. L. RYAN,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
24 December 1890.

COPY of QUERY No. 14 on the Account of the IRISH LAND COMMISSION in respect of  
CHURCH TEMPORALITIES for the Year 1889-90.

Description of the Voucher.	Query or Observation.	Answer or Explanation of the Accounting Officer.
<p>Perpetually Grants Rental, 1889-90.</p> <p>No. 109, Rent reduced from 325<i>l.</i> 5<i>s.</i> 1<i>d.</i> to 111<i>l.</i> 1<i>s.</i> 7<i>d.</i></p> <p>No. 908, Rent reduced from 108<i>l.</i> 6<i>s.</i> 4<i>d.</i> to 103<i>l.</i> 7<i>s.</i> 11<i>d.</i></p> <p>No. 1,331, Rent reduced from 190<i>l.</i> 14<i>s.</i> 7<i>d.</i> to 115<i>l.</i> 18<i>s.</i> 6<i>d.</i></p> <p>No. 1,332, Rent reduced from 290<i>l.</i> 19<i>s.</i> 5<i>d.</i> to 195<i>l.</i> 18<i>s.</i> 6<i>d.</i></p> <p>No. 1,333, Rent reduced from 290<i>l.</i> 9<i>s.</i> 5<i>d.</i> to 207<i>l.</i> 13<i>s.</i> 7<i>d.</i></p>	<p>In these cases of reduced rents it appears that the sealed certificates required by the 3 &amp; 4 Will. 4, c. 37, s. 142, have not yet been executed, nor even the basis of calculation of such reduced rents agreed on. The old rents for 1889-90, as well as for the two preceding years, would seem, therefore, to be properly collectible.</p>	<p>109, 908.—The Certificates in Nos. 109 and 908 have not been sealed, because the costs have not as yet been paid. There is no dispute as to the basis of calculation, and, presumably, the costs will be paid.</p> <p>1,330, 1,332, 1,333.—The Solicitor for the grants has been informed that if the basis of computation, settled by the Commission, is not accepted, the old rents must be collected.</p>

Exchequer and Audit Department,  
29 September 1890.

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- 1.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1859," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ended the 31st March 1890.
-

**II.—ACCOUNT of the Receipts and Expenditures of the Inner Lane Commission in respect of Unsound Tenementalities in Ireland, under the Provisions of "The Irish Church Act, 1855," "The Irish Church Act, 1856, Amendment Act, 1859," and "The Irish Church Act Amendment Act, 1861, for the Year ended the 31st March 1862**

De			Cr.		
Statement of Receipts, &c., and Ann. of 1859 and 1860.	RECEIPTS.	Receipts in the Year	Statement of Payments, &c., and Ann. of 1859 and 1860.	PAYMENTS.	Payments in the Year
36	To Balance on 1st April 1861 - - - - -	£ 4,421 12 6		By Commissions, Arrears, Gratifications, &c. :	£ 4 4
36 & 37 (1861)	To Sales of Property :		14	For life annuities to widows, daughters, and females &c.	1,775 0 -
	Tithes and charges (for Rents, Mortgages, &c., &c.) :	11,640 4 10	15	For life annuities to permanent tenants - - - - -	750 0 0
36, 37, and 38	Grants, &c. :		16	For life annuities to doctors and student scholars &c.	195 11 6
	Proprietary rents - - - - -	25,000 11 0	17	For life annuities to clerics, masters, and others holding beneficed offices - - - - -	1,490 12 10
36, 37, and 38	Tithes and other incomes - - - - -	570 - -	18	For life annuities to other persons and others &c., for less of fees, &c. - - - - -	750 00 -
	Redemption of Rents and Grants - - - - -	300 0 0			
38 and 39, and 40 (1862)	To Rents, &c. :		11 and 12	By Charges and Expenditures affecting property - - -	10 12 -
	Tithes and charges - - - - -	127,810 11 10	19	By Beggar Houses and other - - - - -	600 0 0
39 and 40	Grants, &c. :				
	Proprietary rents - - - - -	10,000 10 -	21 and 22	By Rents Arrears, &c. From Tithes Redemption - - - - -	14,500 0 0
	Rents and other incomes (including Rents) and other incomes - - - - -	1,000 12 11		From Grants From rents, annuities, &c. - - - - -	6,500 10 0
41 and 42	To Grants and Interest of Money :		23 and 24	By Rents, Taxes, &c. - - - - -	24 0 0
	On Rents of Endowed Lands - - - - -	440 - -		By Miscellaneous Payments - - - - -	170 0 0
42 (1862)	On Mortgages—anted property, &c. - - -	10,000 11 0			
	On Mortgages—converted lands &c. - - -	5,000 - 0			
	On other moneys - - - - -	2,000 20 0			

11	To Miscellaneous Receipts	\$ 7 4
	Rents—Mould-Clothes	38 - -
	Fees—mortgage deeds	37 4 11
	Costs—collection under legal process	435 7 4
	Other receipts	3 11 -
		493 2 9
12	To Loan Account: (Folio Bank-charges)	
	Fixed annual instalments	225,422 15 1
13	To Mortgage Account, Landfill Property, &c.	
	Mortgage receipts	4,254 - -
	Fixed half-yearly instalments	75,238 8 4
14	To Mortgage Account, Connected Landfills (Act 4 & 5 Vict. 4, & 27, & 34)	
	Mortgage receipts	14,427 14 4
15	To Charge of Rent—Poplar Road	1 12 4
16	To Property and Income Tax (Act 18 & 19 Vict. 3, 34, & 35; Schedules A, and C)	4,554 4 4
	Rents or Income (Home), viz. Act 46 Vict. 4, & 47 Act 46 & 47 Vict. 34	
17	To the Commissioners of Public Works in Ireland	
	For advances repaid by them	45,541 8 4
	For interest of advances	18,466 8 -
		63,997 12 4
	Capital Account	599,722 12 1

18	By Sale of Assets (Act of 1849)	100 14 8
19 (1850)	By the Irish Land Commission, &c. & Vice Agents. For transfer, viz. Act 46 & 47 Vict. 4, 7, & 8, of the unenclosed part of the lands of the Earl of Eglinton, &c. &c. of the County of Down	14,375 13 1
20	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Endowment Commission (including Advances repaid to us Act 46 & 47 Vict. 4, 7, & 8)	4,254 15 -
21 to 22	By Interest and Charges on Loans	
	Interest of advances from National Debt Commissioners	113,676 10 4
	Heavy duty on Exchequer	12 10 -
	Bankers' commissions on advances from National Debt and Ireland	550 2 10
23 and 24 (1851)	By Heavy Duty on Mortgage Deeds, &c.	54 27 -
25	By Property and Income Tax (Act 18 & 19 Vict. 3, 34, & 35; Schedules A, and C)	14,427 14 4
26	By the Commissioners for the Reduction of the National Debt	
	For Advances repaid the Irish Church Act, 1851 repaid	45,541 8
	Rents or Income (Home), viz. Act 46 Vict. 4, & 47 Act 46 & 47 Vict. 34	
27	By the Commissioners for the Reduction of the National Debt	
	For interest of advances	45,541 12
		63,997 12
	Capital Account	599,722 12 1

Number of Funding Act, and Date of Issue and Date	RECEIPTS	Receipts in the Year	Number of Funding Act, and Date of Issue and Date	EXPENDITURE	Payments in the Year
	Brought forward - - - - -	£ 100 0 0		Brought forward - - - - -	£ 100 0 0
	Grants in Aid (General) Act, 1891, at 10 per Cent - - -			Grants in Aid (General) Act, 1891, at 10 per Cent - - -	
	To the Irish Land Commission Account			By the Commissioners for the Reduction of the National Debt For interest of loans - - - - -	£ 100 0 0
	The amount transferred on account of the vote entered on in support of Advances under the 1891 Act of the 1891 Act - Advances being made under the 1891 Act in support of the security of the Irish Land Commission Fund			Grants in Aid (General) Act, 1891, at 10 per Cent - - -	
	Principal - - - - -	£ 100 0 0		By the Commissioners for the Reduction of the National Debt For loans repaid - - - - -	£ 100 0 0
	Interest - - - - -	£ 10 0 0		For interest of loans - - - - -	£ 10 0 0
				Grants in Aid (General) Act, 1891, at 10 per Cent - - -	
				By the Commissioners for the Reduction of the National Debt For loans repaid - - - - -	£ 100 0 0
				For interest of loans - - - - -	£ 10 0 0
				By the Commissioners of Public Works For amounts received for the 1891 Act - - - - -	£ 100 0 0
				For amounts received for the 1891 Act - - - - -	£ 100 0 0
				Grants in Aid (General) Act, 1891, at 10 per Cent - - -	
				By the Commissioners for the Reduction of the National Debt For loans repaid - - - - -	£ 100 0 0
				For interest of loans - - - - -	£ 10 0 0

[illegible][illegible]

Book of David Book

For further information, contact the author at [john@johnmccall.com](mailto:john@johnmccall.com).

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

**R. F. Eddy,  
Frank J. Evers,  
David H. Evers,** } **Eds. Lead Contributors.**

1. *Capitulum* (right side) measured from base of pedicel, and, subject to the change from the preceding figure, measured

100

**Chairman:** Mr. Chairman, I am pleased to have you here today. We are going to discuss the progress of the work of the Commission on the Status of Women, which was established by the General Assembly of the United Nations in December 1946.

## II.—SALES OF PROPERTY, in the Year ended 31st March 1890.

NATURE OF PROPERTY SOLD.		PURCHASE MONEY.		TOTAL Purchase Money.
		Cash. (Vide Account, p. 6.)	Lease and Mortgages.	
	Annual Rent.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - - -	1,351 14 4	18,049 3 10	10,745 12 -	28,795 - 10
Lands, &c.:				
Perpetuity rents - - - -	449 10 4½	11,108 12 6	- - -	11,108 12 6
Yearly and other tenures - - -	32 10 -	170 - -	510 - -	680 - -
Ecclesiastical residences and lands - - - -		559 6 3	- - -	559 6 3
TOTALS - - - £.		29,847 7 6	11,255 12 -	41,042 19 6

## III.—COLLECTION ACCOUNTS, for the Year ended 31st March 1890.

## No. 1.—LOANS AND MORTGAGES, &amp;c.

TITLE OF ACCOUNT.	Balance Outstanding (not due) 1st April 1889.	Loans and Mortgages within the Year.	TOTAL.	Sum Receivable within the Year.	Discharged. — Discount on Loans Paid off, &c.	Balance Outstanding (not due) 31st March 1890.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sale of Property :						
Title rent-charges - - -	6,890,721 0 5	24,505 8 -	6,915,227 17 5	275,719 15 11	75,765 9 2	6,943,102 12 4
Lands, &c. :						
Simple mortgages - - -	463,507 - 6	- - -	463,507 - 6	4,394 - -	15,492 - -	455,801 - 0
Installment mortgages - -	1,227,695 5 11	114,142 7 1	1,341,838 13 -	90,132 7 10	13,508 2 -	1,137,178 5 2
Conversion of renewable leases into perpetuities - - -	197,873 4 5	- - -	197,873 4 5	15,549 11 5	- - -	182,228 8 -
Globe-house mortgages - - -	65 1 4	- - -	65 1 4	0 2 8	- - -	59 18 8
TOTALS - - - £.	8,298,358 1 7	36,008 10 1	8,737,366 16 8	385,804 2 10	93,166 11 2	8,229,367 2 8

\* These sums include the aggregate amount of the fixed instalments, which will become payable (to the owner of a renewable security) in compliance of purchase money, with interest, for the entire period of such debt.

† This sum is the amount of principal transferred from simple to installment mortgages by the operation of the 21st section of the Land Law (Ireland) Act, 1887, (Section 2).

‡ Of this sum £242,542 is the amount by which the interest prospectively payable on existing mortgages has been increased by the operation of the 21st section of the Land Law (Ireland) Act, 1887, § 12; representing new mortgages, £209,774 10 s. included transferred from simple mortgages with prospective interest; and £32,768 a capitalised amount of interest and instalments (vide Collection Account, No. 11).

## No. 2.—TITLE RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Arrears due 1st April 1889.	Rented for Year ended 31st March 1890.	TOTAL.	Received within the Year (vide Account, pp. 6 and 7).	Revised or Written off.	Arrears due 31st March 1890.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Title rent-charge - - -	138,289 0 10	160,828 15 -	299,117 4 10	187,814 11 10	391 15 4	120,296 19 8
Title rent-charge, fixed annual instalments - - -	43,149 5 6	275,719 15 11	318,869 1 7	182,326 15 1	6 8 8	45,335 16 1
Perpetual rents - - -	99,006 10 4	63,967 17 0	162,973 8 3	60,243 13 -	- - -	47,342 15 3
Renewable leaseholds (including fees) and other tenures - -	1,050 19 11	2,998 2 8	3,129 2 7	1,542 13 11	145 6 0	1,440 1 11
Mortgage account (landed property), interest - - -	7,510 4 4	16,358 16 9	23,869 1 3	17,510 11 1	331 3 9	5,880 6 5
Mortgage account, fixed half-yearly instalments - - -	32,790 - 6	60,122 7 10	122,912 8 4	99,182 8 3	1594 - -	32,136 - 1
Mortgage account (unreverted leaseholds), interest - - -	3,836 7 1	4,197 12 6	12,033 19 7	8,578 - 7	- - -	3,453 19 -
Globe-house mortgages, interest - -	- - -	2 12 2	2 12 2	- - -	- - -	2 12 2
Globe-house mortgages, instalments - -	- - -	8 2 0	8 2 8	- - -	- - -	8 2 8
TOTALS - - - £.	395,773 18 -	491,786 5 3	917,560 1 3	648,266 13 9	1,822 12 3	367,303 15 3

\* This sum is made up thus :

Capitalised arrears of interest - - -	£. s. d.
Excess of charge in previous account -	577 12 9
	137 11 -
£. s. d.	£. 615 3 9

† This sum is made up thus :

Capitalised arrears of instalments - -	£. s. d.
Excess of charge in previous account -	574 0 5
	19 10 0
£. s. d.	£. 594 - -

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, title rent-charge, mortgages, and other property vested in the Irish Land Commission, include the whole amounts received or receivable by me during the year ended 31st March 1890.

(Signed) Geoffrey Paterson H.,  
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ALL DEBTS WHICH ADVANCE HAS CONTRACTED, OR INCURRED, OR GUARANTEED.	Balance outstanding, 31st April 1900.	Amount repaid, at the Year 1899-00.	Balance, 31st April 1900.	Amount repaid, at the Year 1900-01.	Balance, 31st April 1901.
The Commissioners for the Reduction of the National Debt.	Irish (Ireland) Act, 1890 (32 & 33 Vict. c. 40).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	Relief of Distress (Ireland) Act, 1890 (54 Vict. c. 4, and 55 & 56 Vict. c. 100).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	Advance of Rent (Ireland) Act, 1891 (55 & 56 Vict. c. 47).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	Relief of Distress (Ireland) Act, 1890 (54 Vict. c. 4, and 55 & 56 Vict. c. 100).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	See Evidence (Ireland) Act, 1891 (55 & 56 Vict. c. 47).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	Four Relief (Ireland) Act, 1890 (54 Vict. c. 12, and 55 & 56 Vict. c. 100).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
Do.	Relief of Distress (Ireland) Act, 1890 (54 Vict. c. 4, and 55 & 56 Vict. c. 100).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
The Intermediate Education Board.	Intermediate Education (Ireland) Act, 1891 (55 & 56 Vict. c. 47).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
The Royal University of Ireland.	Royal University of Ireland Act, 1891 (55 & 56 Vict. c. 47).	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0
	Total.	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0	£ 1,000,000 0 0

\* The liability under the Act of 1890 (32 & 33 Vict. c. 40), is in the form of an advance of £1,000,000 (quarrelled liability). The capital liability is repaid at £1,000,000 (Irish Parliamentary Paper, No. 100, 1900).

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1890 (42 Vict. c. 4, and 55 & 56 Vict. c. 100).

ACCOUNT of ADVANCES made to the Commissioners of Public Works, and of BORROWINGS of such ADVANCES.

Amount advanced to the March 1890.	£ 1,000,000 0 0
Advanced in the Year 1890-01.	£ 1,000,000 0 0
Adv.—Four Relief made in the Year 1890-01.	£ 1,000,000 0 0
Adv.—Expenditure in Board of Works in the March 1890.	£ 1,000,000 0 0
Expenditure in the Year 1890-01.	£ 1,000,000 0 0
Adv.—Expenditure in Board of Works in the March 1890.	£ 1,000,000 0 0
Expenditure in the Year 1890-01.	£ 1,000,000 0 0
Adv.—Expenditure in Board of Works in the March 1890.	£ 1,000,000 0 0
Expenditure in the Year 1890-01.	£ 1,000,000 0 0
Balance outstanding on the March 1890.	£ 1,000,000 0 0

TABLE—ANNUALS OF RENT (IRELAND) ACT, 1880 (43 & 44 Vict. c. 47).

No. 1.—ACCOUNT of Moneys received from the Commissioners for the Expenditure of the National Debt, and transferred to the Irish Land Commission Account, to meet the Expenditure under this Act.

	£.	s.	d.
Balance on 1st April 1880 . . . . .	18,000	4	—
First Receipt made in the Year 1880-81, viz. Payments in Landlords under Section 1 in Settlement of Arrears of Rent. Payments to the Commissioners of Public Works, for Expenses . . . . .	6,000	—	0
	24,000	4	0
Balance on the 31st March 1881 . . . . .	1,000	14	7

No. 2.—ACCOUNT of Moneys advanced under Section 14 of the Act, and repayable to the Crown TREASURY.

	£.	s.	d.
Advanced in the 31st March 1880 . . . . .	10,000	0	11
Advanced in the Year 1880-81 . . . . .	—	—	—
Less—Repayments of Principal in the 31st March 1881 . . . . .	1,000	14	0
Repayments in the Year 1880-81 (vide Account, p. 2) . . . . .	407	10	0
Unrepaid on the 31st March 1881 . . . . .	8,592	0	11

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in Act, 1869, "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1870 and 1881.	R E C E I P T.	25th July 1869 to 31st March 1880.	1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 25th July 1869 to 31st March 1880.
36	To Balance, viz.:	£. s. d.	£. s. d.	£. s. d.
	On 25th July 1869 - - - -	19,776 4 5	- - -	19,776 4 5
	On 1st April 1880 - - - -	- - -	292,441 12 9	-
32 and 7 (1872).	To Sales of Property:			
	Title Deedcharge - - - -	565,750 15 -	18,649 8 10	584,400 3 10
34, 62, and 64	Lands, &c.:			
	1. Perpetuity rents - - - -	943,777 10 -	11,568 12 5	955,345 12 5
	2. Renewable leaseholds - - -	77,792 12 1	- - -	77,792 12 1
	3. Veely and other tithes - - -	1,121,697 2 -	170 - -	1,121,867 2 -
	4. Rights to mines and quarries -	3,205 19 6	- - -	3,205 19 6
27, 28, and 62	Ecclesiastical Residences and Lands:			
	See Houses and Lands - - -	74,683 - 2	- - -	74,683 - 2
	Other residences and lands - - -	614,917 15 3	589 6 3	615,507 1 6
31, and 32 (1872).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, s. 165 and 166) - - - -	137,632 14 -	- - -	137,632 14 -
	Carried forward - - - £	3,614,681 1 2	332,380 - 5	3,947,061 8 9

respect of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1890.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1880.	1st April 1880 to 31st March 1890.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1890.
		£ s. d.	£ s. d.	£ s. d.
	By Compensations, Annuities, Gratifications, &c. :			
14	For life annuities to archbishops, bishops, and incumbents - - -	325,234 10 -	4,278 9 -	600,213 2 -
15	For life annuities to permanent curates - - -	104,428 9 4	745 - -	105,173 9 4
15	For gratuities to curates not entitled to compensation as permanent curates - - -	35,400 - -	- - -	35,400 - -
16	For life annuities to diocesan and district schoolmasters - - -	8,231 - 8	984 11 4	8,225 12 2
16	For life annuities to clerks, sextons, and others holding freehold offices - - -	78,623 8 8	1,450 13 10	80,123 2 6
17	For gratuities to certain persons not entitled to compensation - - -	4,625 16 -	- - -	4,625 16 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - -	37,022 1 3	753 10 -	38,811 11 9
45	For compensation to deputy registrars and others, for loss of office - - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - -	2,112 17 5	- - -	2,112 17 5
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - -	5,217,467 3 7	- - -	5,217,467 3 7
	Bonus (12 per cent. added) - - -	621,940 4 1	- - -	621,940 4 1
23	Of Permanent Curates:			
	Commutation money - - -	1,545,671 16 8	- - -	1,545,671 16 8
	Bonus (12 per cent. added) - - -	185,201 17 7	- - -	185,201 17 7
3 (1872)	Of diocesan schoolmasters - - -	13,714 19 6	- - -	13,714 19 6
16	Of clerks, sextons, and others - - -	372,700 12 2	- - -	372,700 12 2
4 (1872)	Of vicars general and other officers - - -	73,333 5 4	- - -	73,333 5 4
4 (1872)	Of curates under 44th section - - -	55,173 12 9	- - -	55,173 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - -	253,263 5 10	- - -	253,263 5 10
24, 50, 55, and 5 (1872).	By Building Charges - - -	237,450 12 5	- - -	237,450 12 5
18	By Compensation to Lay Patrons - - -	778,887 17 10	- - -	778,887 17 10
20	By Private Endowments (paid over to the Representative Church Body) - - -	500,000 - -	- - -	500,000 - -
45	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - -	23,715 5 3	- - -	23,715 5 3
25	By National Monuments, Maintenance - - -	50,000 - -	- - -	50,000 - -
33, and 8 (1872).	By Loans of Title Rent-charge, Purchase of - - -	26,483 2 4	- - -	26,483 2 4
11 and 12	By Charges and Incumbrances affecting Property - - -	153,729 16 3	10 13 -	153,749 8 3
61	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - -	10,548 4 1	- - -	10,548 4 1
	Carried forward - - -	11,028,946 8 8	7,538 17 4	11,036,433 6 -

## VII.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.		Receipts				Total Receipts	
Secrecy of Principal Act and Acts of 1872 and 1881.		50th July 1880 to 31st March 1880.		1st April 1880 to 31st March 1880.		from 29th July 1862 to 31st March 1880.	
		£. s. d.		£. s. d.		£. s. d.	
	Brought forward - - -	3,514,084	1 3	252,389	- 3	3,444,651	8 0
11 and 12, and 6 (1872).	To Rents, &c.:						
	Tithe Ranschange - - - - -	3,000,700	10 7	187,814	11 10	4,124,771	8 5
11 and 12	Lands, &c.:						
	1. Perpetuity rents - - - - -	1,272,468	15 6	60,245	10 -	1,332,713	8 6
	2. Renewable leaseholds (including fines) and other tenures - - -	633,202	8 6	1,642	10 11	634,844	2 5
	3. Mineral rents and royalties - - -	7,001	12 5	-	-	7,001	12 5
-	To Proportionate Amount of Charges (Drafts and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	8,033	10 11	-	-	8,033	10 11
11 and 12	To Dividends and Interest of Money:						
	On New Three per Cent. Annuities - - -	26,906	11 2	-	-	26,906	11 2
	On Three per Cent. Consolidated Annuities - - -	3,145	0 3	-	-	3,145	0 3
	On Three per Cent. Reduced Annuities - - -	404	18 8	-	-	404	18 8
	On Bank of Ireland Stock - - - - -	20,000	10 -	400	-	20,400	10 -
12 (1872)	On mortgage-landed property, &c. - - -	204,047	3 3	17,210	11 1	221,257	14 4
	On mortgage-converted leaseholds - - -	128,580	10 1	8,078	- 7	136,658	10 8
	On glebe-house mortgages - - - - -	3,512	1 6	-	-	3,512	1 6
	On other moneys - - - - -	81,300	- -	9,367	10 0	90,667	10 0
11	To Charge on the See of Armagh (Act 3 & 4 WIL 4, c. 37, s. 54) - - - - -	13,000	- -	-	-	13,000	- -
11	To Charge on the See of Derry (Act 3 & 4 WIL 4, c. 37, s. 54) - - - - -	21,000	2 7	-	-	21,000	2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) - - -	11,728	5 4	-	-	11,728	5 4
11	To Ecclesiastical Tax (Act 3 & 4 WIL 4, c. 37) - - - - -	47,515	7 4	-	-	47,515	7 4
11	To Miscellaneous Receipts - - - - -	114,044	11 4	397	7 3	114,441	18 7
	Carried forward - - - - -	10,150,842	17 8	531,473	8 0	10,467,374	15 7

of Church Temporalities in Ireland, from 25th July 1869 to 31st March 1890—continued.

Cr.

Section of Principal Act and Acts of 1879 and 1881.	EXPENDITURE.	25th July 1869 to 31st March 1881.		1st April 1880 to 31st March 1890.		TOTAL PAYMENTS from 25th July 1869 to 31st March 1890.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	11,028,946	0 0	7,000 17 4		11,028,933	0 -
	By Regium Donum:						
38	Life Annuities - - - - -	60,338	15 10	425 8 -		59,704	5 10
	Commutation of Annuities:						
39	Commutation money - - -	596,974	15 4	- - -		596,974	15 4
35	Bonus (12 per cent. added) - -	65,704	10 2	- - -		65,706	10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum - - -	50,058	4 11	- - -		50,058	4 11
40	By College of Maynooth - - - -	372,331	- 6	- - -		372,331	- 8
34	By Expenses attendant on Sales of Property -	8,194	11 2	- - -		8,194	11 2
	By Rent Abatement, &c.:						
11 and 12	From Tithe Rent-charge:						
	Poor rate allowed - - -	223,370	11 7	14,547 6 7		237,917	18 2
	From Loans:						
	Poor rate, roads, &c. - - -	55,150	10 -	2,396 10 4		56,546	9 0
55	By Proportion of Income paid over to the Clergy - - - - -	108,288	2 10	- - -		108,288	2 10
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	306	11 -	- - -		306	11 -
11 and 12	By Tithe Rent-charges paid - - - -	1,869	15 11	- - -		1,869	15 11
11 and 12	By Quit and Crown Rents paid - - -	2,329	10 1	- - -		2,329	10 1
11 and 12	By Rates, Taxes, &c. - - - - -	6,306	6 10	14 4 5		6,310	11 2
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c. - -	4,523	2 4	- - -		4,523	2 4
48.	By Expenditure under 40th Section of "The Irish Church Act, 1869":						
	For building and enlarging churches -	92,480	19 6	- - -		92,480	19 6
40	By Expenditure under 40th Section of "The Irish Church Act, 1869":						
	For repair of churches - - - -	70,318	4 6	- - -		70,318	4 6
	For church requisites, salaries of clerks, sextons, &c. - - - -	64,989	4 5	- - -		64,989	4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,010	10 7	- - -		47,010	10 7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - -	1,010	3 0	- - -		1,010	3 0
7 (1872)	By Refund to Purchasers of Tithe Rent-charge in respect of Poor rate - - -	4,032	17 7	- - -		4,032	17 7
-	By Miscellaneous Payments - - - -	28,400	10 2	375 8 5		28,775	18 8
	Carried forward - - - £.	12,949,977	16 6	25,295 15 3		12,975,273	11 9

## VII.—ACCOUNT OF the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.	Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	30th July 1880 to 31st March 1881.		1st April 1881 to 31st March 1882.		TOTAL RECEIPTS from 30th July 1880 to 31st March 1882.	
			£.	s. d.	£.	s. d.	£.	s. d.
		Brought forward - - -	10,164,842	17 8	511,473	18 8	10,676,315	13 7
95		To Loan Account—Tithes Rent-charge; Fixed annual instalments - - -	2,921,580	3 0	282,326	10 1	3,203,906	13 7
52		To Mortgage Account—Landed Property, &c. Mortgage moneys - - - - - Fixed half-yearly instalments - - -	110,324	4 6	4,204	- -	114,528	4 6
			1,087,761	12 5	90,182	8 5	1,177,943	- 8
31		To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 154): Mortgage moneys - - - - -	61,439	13 5	15,640	15 6	77,079	14 10
11		To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671	- -	-	- -	671	- -
11		To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 55, and 1 & 2 Vict. c. 109, s. 48): Instalments - - - - -	12,012	5 2	-	- -	12,012	5 2
11		To Glebe House Mortgages (Acts 23 & 24 Vict. c. 156, s. 34, and 14 & 15 Vict. c. 73, s. 50) - - - - -	6,332	3 10	-	- -	6,332	3 10
20		To Private Bantles and other Trust Funds	10,416	8 4	-	- -	10,416	8 4
70		To Chapels of Ease—Repair Fund - - -	39	7 3	-	12 8	39	19 10
-		To Property and Income Tax (Act 19 & 17 Vict. c. 34, s. 5): Schedules A. and C. - - - - - Schedule E. - - - - -	126,452	11 10	8,234	4 5	134,686	16 7
			2,967	0 3	-	- -	2,967	0 3
-		To Securities sold: £. 621,212. 15. 2. Stock sold - - -	647,700	4 0	-	- -	647,700	4 0
30 to 61		To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1829 - - - - -	5,000,000	- -	-	- -	5,000,000	- -
		Carried forward - - - £.	24,164,370	6 7	912,461	5 10	25,076,831	19 8

of Church Temporalities in Ireland, from 26th July 1809 to 31st March 1890—continued.

Cr.

Section of Principal Act and Acts of 1874 and 1881.	EXPENDITURE.	26th July 1809 to 31st March 1880.	1st April 1880 to 31st March 1890.	TOTAL PAYMENTS from 26th July 1809 to 31st March 1890.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,997 10 6	25,205 15 3	12,905,370 11 9
5 and 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	815,338 9 8	- - -	815,338 9 8
37	By Audit of Accounts (Cost of Audit) -	12,260 7 3	205 16 9	12,467 4 8
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	91,572 1 3	14,501 12 7	106,073 13 10
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 8) - - -	47,360 3 -	1,033 13 -	48,445 13 -
59 to 61	By Interest and Charges on Loans:			
	Interest of advances from National Debt Commissioners - - -	3,556,163 3 8	123,474 19 9	3,713,715 3 5
	Stamp duty on debentures - - -	13,677 7 6	12 10 -	13,869 17 6
	Bankers' commission on remittances between England and Ireland - - -	5,307 14 5	205 2 11	5,592 17 4
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,830 18 9	65 17 -	27,915 15 9
11	By Deposits Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - - -	1,203 6 7	- - -	1,202 5 7
11	By Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 48) - - -	100 12 -	- - -	100 12 -
11	By Globe House Mortgages (Acts 18 & 34 Vict. c. 150 s. 30, and 14 & 15 Vict. c. 73, s. 10) - - -	3,025 1 9	- - -	3,023 1 9
29	By Private Bearer's and other Trust Funds -	11,337 17 7	- - -	11,337 17 7
70	By Chapels of Ease—Repair Fund - - -	613 13 8	- - -	613 13 8
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):			
	Schedule A. and C. - - -	130,870 17 8	10,483 18 4	154,456 16 -
	Schedule E. - - -	2,807 9 3	- - -	2,807 9 3
33	By Securities purchased:			
	£. 105,261. 1. 4. Stock purchased -	243,335 - 4	- - -	243,335 - 4
-	By the Commissioners for the Reduction of the National Debt:			
	For Advances (under the Irish Church Act, 1809) repaid - - -	5,264,218 7 5	320,000 - 3	5,734,234 7 8
	Carried forward - - -	22,855,105 7 8	528,440 7 10	33,330,445 15 6

## VII.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	29th July 1889 to 31st March 1890.	1st April 1889 to 31st March 1890.	TOTAL RECEIPTS from 29th July 1889 to 31st March 1890.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	24,164,376 6 7	242,461 5 10	24,406,835 19 8
—	REVENUE OF DOMAINS (IRELAND), per Acts 43 Vict. c. 4, and 45 & 46 Vict. c. 14.			
	To the Commissioners for the Reduction of the National Debt :			
	For Advances made by them - - -	1,271,500 - -	- - -	1,271,500 - -
—	To the Commissioners of Public Works in Ireland :			
	For Advances repaid by them - - -	250,935 14 6	47,581 2 8	298,516 16 11
	For Interest of Advances - - -	64,185 9 1	10,266 9 -	74,451 18 1
	<hr/>			
	ARRANGEMENTS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt :			
	For Loans under the Public Works Loan Act, 1882, s. 6 - - - - -	500,000 - -	- - -	500,000 - -
—	To the Irish Land Commission Account :			
	For Amount transferred on account of the sum received in repayment of Advances under the 10th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund) :			
	Principal repaid - - - - -	2,074 14 5	417 10 5	2,492 14 10
	Interest - - - - -	3,342 15 9	644 14 2	4,007 10 11
	Carried forward - - - £.	25,705,546 - 8	271,271 11 0	27,476,817 19 5

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1870—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1870.		1st April 1869 to 31st March 1870.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1870.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	25,845,106	7 8	433,447	7 10	26,278,553	15 6
—	RELIEF OF DISTRESS (IRELAND), per Acts 43 Vict. c. 4, and 45 & 46 Vict. c. 14						
	By the Commissioners for the Reduction of the National Debt:						
	For Interest of Advances - - -	302,277	16 11	44,502	10 -	346,780	6 11
—	By the Commissioners of Public Works in Ireland:						
	For Amount paid to them to be applied in making Advances and Grants - -	1,360,002	15 7	-	- -	1,360,002	15 7
	ARRAIRS OF RENT (IRELAND) ACT, 1868 (45 & 46 Vict. c. 47).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Interest of Loans - - -	173,060	9 7	30,875	- -	203,935	9 7
—	By the Irish Land Commission Account:						
	For Amount transferred to provide for payments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	350,000	- -	-	- -	350,000	- -
—	By Tithe Rent-charges repaid:						
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent resulted in payment of the Act (Sec. 17) - -	3,792	15 4	-	- -	3,792	15 4
	RELIEF OF DISTRESSING UNIONS (IRELAND) Act, 1868 (40 & 41 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1868 (40 Vict. c. 17).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - -	8,145	2 -	8,680	5 6	11,325	7 6
	For Interest of Loans - - -	2,540	6 1	777	12 8	3,317	18 4
—	By the Commissioners of Public Works:						
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Distressed Poor - - -	30,262	15 -	-	- -	30,262	15 -
	SEA FISHERIES (IRELAND) ACT, 1868 (40 & 41 Vict. c. 26).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - -	45,997	- -	25,000	- -	70,997	- -
	For Interest of Loans - - -	10,968	10 10	6,510	6 10	23,815	17 8
—	By the Commissioners of Public Works:						
	For sums (not to exceed 250,000 £ in all), paid over to them, to be applied as a Sea Fisheries Fund - - -	296,000	- -	5,000	- -	261,000	- -
	Carried forward - - -	25,942,868	19 -	641,542	2 5	26,584,410	1 5

## VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1890.

NATURE OF PROPERTY SOLD.			PURCHASE MONEY.						TOTAL Purchase Money.					
			Cash			Loans and Mortgages.								
			(Vide Account, p. 14).											
Annual Rent.			£. s. d.			£. s. d.			£. s. d.					
£. s. d.														
Tithe rent-charge	-	-	230,373	19	5	567,800	3	10	4,346,520	10	1	4,814,320	13	11
Lands, &c.:														
Perpetuity rents	-	-	66,720	13	11½	920,946	11	5	742,448	18	7	1,663,393	10	-
Reverendable leaseholds	-	-	4,285	14	4	77,782	19	1	84,634	1	3	162,446	13	4
Yearly and other tenures	-	-	97,638	5	-	1,121,087	2	-	1,608,910	16	9	2,180,598	17	6
Rights to mines and quarries	-	-	-	-	-	5,265	19	6	444	10	6	3,710	10	-
Ecclesiastical residences and lands	-	-	-	-	-	689,969	1	8	131,446	16	5	821,405	18	1
Conversion of reverendable leaseholds into perpetuities	-	-	-	-	-	137,432	14	-	214,892	16	6	332,325	10	6
TOTALS	-	-	£.	-	-	3,624,355	4	6	6,579,337	2	-	10,104,192	13	6

CHURCH TEMPORALITIES (IRELAND)

REPORT of the Comptroller and Auditor-General upon the Account of the Irish Landed Commission, in respect of Landed Tenements in Ireland, for the Year ended 31st March 1896, together with the Accounts for the years, Period, and also from 18th July 1885 (the Date of the Irish Church Act) to the 31st March 1896.

(Printed, pursuant to Act 50 & 51 Vict. c. 43, s. 12.)

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